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22 June 1956

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## MEMORANDUM FOR: Deputy Director (Support)

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SUBJECT : Report on Visit to [REDACTED] Station by Chief, Technical Accounting Staff

REFERENCE : Memorandum to Comptroller from Chief, Technical Accounting Staff

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1. There is attached a copy of a memorandum report from Chief, Technical Accounting Staff, to the Comptroller, concerning his recent visit to the [REDACTED] Station. Pages 1 and 2 provide a summary of findings and recommendations in order that the essence of the report may be more readily obtained.

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2. The Chief, Technical Accounting Staff (Mr. [REDACTED]) visited the [REDACTED] for several purposes among which were the establishment of financial property accounting procedures at [REDACTED], and the discussion of the future installation of property authorization control procedures at [REDACTED]. In view of the present restrictions on T/O in the [REDACTED] Station and further anticipated reductions, certain Station officials raised some objections to establishing property accounting procedures at [REDACTED] and establishing property authorization control procedures at the three bases, despite the fact, as indicated on Page 2 of the attached summary, such installations would only increase the total man-days for the entire area by 24.7 or approximately one man-year. The objection of the Station goes much further than objection to extending the system and increasing requirements by one man-year inasmuch as the real concern or question by the Station is whether financial property accounting and property authorization control should be followed at all and, therefore, whether the present financial property accounting procedures at [REDACTED] could be abolished.

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3. The Office of the Comptroller is sympathetic with the [REDACTED] Station's concern regarding restrictions in T/O and the possible resultant operational curtailment, but we believe that sound administrative practices are essential and that the basic procedures for financial

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property accounting and property authorization control are essential to such sound administration. This is not to say that simplification and improvements cannot be made. As a matter of fact, the Chief, Technical Accounting Staff in the attached report is proposing considerable simplification as a result of his field trip.

4. We believe that if we were in the same position as other Government agencies that are subjected to external review by the General Accounting Office and others, procedures such as those we are prescribing would probably be insisted upon. The fact that we are not subject to such external review places upon us the responsibility to assure that we do not relax from what would be considered normal sound administrative practices. In this regard, I should like to call attention to the "Seventeenth Intermediate Report of the Committee on Government Operations" concerning the organization and administration of the General Accounting Office which includes the recommendation, "Major attention be devoted to effecting improvements in accounting systems of executive agencies through both the accounting systems work of the General Accounting Office and the accounting systems programs of the executive agencies up at least to the minimum levels of accuracy and adequacy that will make possible the unqualified certification of financial statements of such agencies in the opinions of the General Accounting Office auditors as expressed in the officer Audit reports."

5. The Office of the Comptroller believes that it is essential that we advise the [redacted] Station to place these procedures into effect. We also agree that it is necessary for us to install minimum requirements and simplify such requirements as much as possible.

6. After you have reviewed this memorandum and attachment, we would appreciate the opportunity to discuss the matter further with you and the GSA-DD/B.

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[redacted]  
Acting Comptroller

Attachment:

Distribution:

(Orig. &amp; 1 - Addressee)

1 - Mr. [redacted]

1 - Mr. [redacted]

1 - LOS

1 - Finance

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